

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Warsaw Community Schools (4415)

Warsaw Community Schools (4415)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$22,324,341	\$22,166,219	\$22,498,568	\$23,125,188	1%	3%
Group Health Insurance (222)	\$3,515,741	\$4,073,440	\$3,858,152	\$3,724,438	1%	-3%
Noncertified Salaries (120)	\$2,578,360	\$2,611,208	\$2,736,421	\$3,195,239	6%	17%
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$1,173,794	\$2,161,684	\$2,039,729	N/A	-6%
Social Security-Certified Employee Retirement (212)	\$1,669,166	\$1,641,536	\$1,663,334	\$1,708,716	1%	3%
Textbooks (630)	\$846,285	\$1,620,482	\$645,045	\$1,176,586	9%	82%
Teacher Retirement Fund, After 7-1-95 (216)	\$874,882	\$903,624	\$1,244,572	\$1,128,016	7%	-9%
Operational Supplies (611)	\$771,086	\$656,090	\$847,894	\$858,527	3%	1%
Nonlicensed Employees Temporary Salaries (136)	\$510,581	\$360,433	\$364,268	\$355,342	-9%	-2%
Travel (580)	\$183,053	\$223,952	\$275,239	\$323,603	15%	18%
Social Security-Noncertified Employee Retirement (211)	\$192,353	\$196,608	\$204,428	\$240,578	6%	18%
Equipment (730)	\$122,370	\$173,852	\$97,247	\$215,826	15%	122%
Purchased Professional and Technnical Pupil Services (313)	\$65,445	\$118,975	\$142,979	\$143,504	22%	0%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$22,998	\$23,843	\$118,021	\$128,824	54%	9%
Licensed Employees Temporary Salaries (135)	\$131,015	\$135,579	\$126,651	\$117,462	-3%	-7%
Library Books (640)	\$38,847	\$52,783	\$32,965	\$77,173	19%	134%
Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$0	\$39,828	\$65,772	\$74,896	N/A	14%
Public Employees Retirement Fund (214)	\$37,017	\$39,907	\$60,965	\$71,447	18%	17%
Purchased Professional and Technnical Staff Services (314)	\$61,390	\$40,958	\$25,043	\$61,840	0%	147%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$133,445	\$30,500	N/A	-77%
Group Life Insurance (221)	\$28,127	\$22,381	\$25,983	\$25,979	-2%	0%
Periodicals (650)	\$16,549	\$19,800	\$23,526	\$22,493	8%	-4%
Computer Hardware (741)	\$44,440	\$43,377	\$25,937	\$21,315	-17%	-18%
Other Group Insurance - dental, vision, accident, long term disabilty (224)	\$24,122	\$25,690	\$23,751	\$20,332	-4%	-14%
Other Purchased Professional and Technical Services (319)	\$11,385	\$9,512	\$11,329	\$11,952	1%	5%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$10,197	\$11,575	\$17,839	\$11,361	3%	-36%
Gasoline and Lubricants (613)	\$1,004	\$1,098	\$1,492	\$2,731	28%	83%
Dues and Fees (810)	\$234	\$0	\$1,370	\$2,014	71%	47%
Purchased Property Services; Repairs and Maintenance Services (430)	\$279	\$125	\$0	\$787	30%	N/A
Purchased Property Services; Rentals (440)	\$950	\$600	\$1,000	\$700	-7%	-30%
Terminal Leave (125)	\$0	\$0	\$324	\$686	N/A	112%
Unemployment compensation (230)	\$10,828	\$19,277	\$16,645	\$133	-67%	-99%
Technology Related Professional Development (748)	\$289	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$611	\$457	\$1,032	\$0	-100%	-100%
Other General Supplies (615, 660 to 689)	\$430	\$0	\$0	\$0	-100%	N/A

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Warsaw Community Schools (4415)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$164	\$122	\$153	\$0	-100%	-100%
Student Academic Achievement Total	\$34,094,538	\$36,407,126	\$37,453,075	\$38,917,919	3%	4%
Student Instructional Support						
Certified Salaries (110)	\$3,286,676	\$3,110,778	\$3,251,800	\$3,484,556	1%	7%
Noncertified Salaries (120)	\$1,746,302	\$1,693,753	\$1,697,473	\$1,850,206	1%	9%
Group Health Insurance (222)	\$890,960	\$969,968	\$889,481	\$947,880	2%	7%
Social Security-Certified Employee Retirement (212)	\$245,110	\$227,878	\$234,278	\$250,872	1%	7%
Teacher Retirement Fund, After 7-1-95 (216)	\$153,272	\$161,143	\$213,418	\$208,007	8%	-3%
Public Employees Retirement Fund (214)	\$107,932	\$116,649	\$180,421	\$175,627	13%	-3%
Social Security-Noncertified Employee Retirement (211)	\$126,137	\$122,357	\$125,553	\$136,573	2%	9%
Telephone (531)	\$123,659	\$124,169	\$132,376	\$136,520	3%	3%
Operational Supplies (611)	\$114,355	\$132,904	\$56,528	\$47,142	-20%	-17%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$52,298	\$52,524	\$62,714	\$41,753	-5%	-33%
Purchased Professional and Technical Pupil Services (313)	\$35,596	\$37,956	\$31,924	\$34,298	-1%	7%
Purchased Professional and Technical Data Processing Services (316)	\$14,724	\$7,195	\$17,449	\$27,212	17%	56%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$3,695	\$20,743	N/A	461%
Travel (580)	\$11,931	\$15,447	\$12,033	\$15,392	7%	28%
Group Life Insurance (221)	\$6,728	\$6,980	\$8,532	\$8,853	7%	4%
Equipment (730)	\$68,090	\$180,538	\$16,844	\$7,044	-43%	-58%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,854	\$5,128	\$4,853	\$4,513	-2%	-7%
Other General Supplies (615, 660 to 689)	\$83	\$1,015	\$354	\$1,902	119%	437%
Unemployment compensation (230)	\$0	\$10,140	\$0	\$1,216	N/A	N/A
Terminal Leave (125)	\$0	\$0	\$81	\$400	N/A	394%
Licensed Employees Temporary Salaries (135)	\$13,825	\$1,458	\$0	\$324	-61%	N/A
Dues and Fees (810)	\$1,386	\$1,612	\$1,008	\$272	-33%	-73%
Nonlicensed Employees Temporary Salaries (136)	\$29,889	\$7,776	\$81	\$0	-100%	-100%
Severance/Early Retirement Pay (213)	\$17,271	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$47,564	\$5,337	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$0	\$145	\$0	\$0	N/A	N/A
Advertising (540)	\$1,287	\$1,117	\$601	\$0	-100%	-100%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$1,543	\$0	N/A	-100%
Purchased Professional and Technical Staff Services (314)	\$917	\$0	\$0	\$0	-100%	N/A
Other Communication Services (533 to 539)	\$76	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$4,635	\$5,251	\$6,435	\$0	-100%	-100%
Student Instructional Support Total	\$7,105,556	\$6,999,218	\$6,949,474	\$7,401,307	1%	7%

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Warsaw Community Schools (4415)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Overhead and Operational						
Noncertified Salaries (120)	\$5,395,474	\$5,417,899	\$5,661,188	\$5,868,793	2%	4%
Other purchased property services (490 to 499)	\$1,265,818	\$1,316,143	\$1,411,303	\$1,804,302	9%	28%
Light and Power - Other than Heating and Cooling (625)	\$1,453,766	\$1,604,614	\$1,630,180	\$1,713,117	4%	5%
Food Purchases (614)	\$1,313,990	\$1,520,282	\$1,535,731	\$1,470,915	3%	-4%
Group Health Insurance (222)	\$912,769	\$1,051,499	\$1,021,606	\$1,022,305	3%	0%
Vehicles (731)	\$399,674	\$489,175	\$718,241	\$704,538	15%	-2%
Operational Supplies (611)	\$716,845	\$676,326	\$711,790	\$677,386	-1%	-5%
Heating and Cooling for Buildings - Gas (622)	\$596,457	\$449,851	\$504,848	\$633,209	2%	25%
Gasoline and Lubricants (613)	\$468,359	\$534,482	\$586,061	\$568,120	5%	-3%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$447,483	\$452,766	\$438,958	\$515,672	4%	17%
Social Security-Noncertified Employee Retirement (211)	\$409,716	\$409,074	\$427,554	\$442,030	2%	3%
Public Employees Retirement Fund (214)	\$252,157	\$279,289	\$418,736	\$401,542	12%	-4%
Severance/Early Retirement Pay (213)	\$286,000	\$416,000	\$295,000	\$400,000	9%	36%
Other Purchased Professional and Technical Services (319)	\$72,978	\$37,377	\$89,710	\$346,914	48%	287%
Certified Salaries (110)	\$267,512	\$255,598	\$258,819	\$252,355	-1%	-2%
Utility Services Water and Sewage (411)	\$214,257	\$258,356	\$239,710	\$246,693	4%	3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$224,441	\$233,264	\$287,355	\$240,858	2%	-16%
Equipment (730)	\$145,659	\$189,612	\$199,787	\$122,132	-4%	-39%
Nonlicensed Employees Temporary Salaries (136)	\$101,827	\$96,797	\$115,048	\$103,450	0%	-10%
Dues and Fees (810)	\$40,867	\$27,492	\$40,933	\$73,078	16%	79%
Other Communication Services (533 to 539)	\$66,000	\$51,633	\$49,914	\$62,512	-1%	25%
Travel (580)	\$25,981	\$43,223	\$56,546	\$48,687	17%	-14%
Purchased Professional and Technnical Staff Services (314)	\$50,620	\$53,634	\$15,244	\$44,433	-3%	191%
Utility Services Removal of Refuse and Garbage (412)	\$49,795	\$51,909	\$53,353	\$43,367	-3%	-19%
Purchased Professional and Technnical Board of Education Services (318)	\$14,839	\$35,452	\$12,784	\$36,008	25%	182%
Tires and Repairs (612)	\$4,713	\$3,690	\$25,116	\$32,578	62%	30%
Board Members Compensation (115)	\$0	\$0	\$20,316	\$30,320	N/A	49%
Social Security-Certified Employee Retirement (212)	\$18,007	\$17,256	\$17,642	\$17,705	0%	0%
Purchased Property Services; Cleaning Services (420)	\$0	\$0	\$1,512	\$11,429	N/A	> 500%
Purchased Services; Student Transportation Services (510)	\$3,189	\$12,750	\$15,690	\$11,050	36%	-30%
Purchased Professional and Technnical Pupil Services (313)	\$3,000	\$7,619	\$10,503	\$10,486	37%	0%
Other General Supplies (615, 660 to 689)	\$10,198	\$10,973	\$27,219	\$9,806	-1%	-64%
Miscellaneous Objects (876 to 899)	\$8,821	\$8,468	\$8,360	\$8,864	0%	6%
Group Life Insurance (221)	\$5,993	\$6,333	\$8,093	\$8,182	8%	1%

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Purchased Property Services; Rentals (440)	\$4,179	\$1,059	\$6,354	\$6,892	13%	8%
Unemployment compensation (230)	\$40,742	\$28,431	\$14,712	\$6,836	-36%	-54%
Advertising (540)	\$3,609	\$10,093	\$4,712	\$5,571	11%	18%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,305	\$3,733	\$4,898	\$4,273	17%	-13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,138	\$4,100	\$5,132	\$4,170	-5%	-19%
Terminal Leave (125)	\$0	\$0	\$5,087	\$3,947	N/A	-22%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,573	\$3,774	\$3,778	\$3,663	1%	-3%
Buildings (720)	\$0	\$0	\$2,305	\$2,573	N/A	12%
Telephone (531)	\$1,303	\$1,406	\$1,515	\$1,399	2%	-8%
Purchased Property Services; Construction Services (450)	\$94	\$0	\$0	\$0	-100%	N/A
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$203	\$0	N/A	-100%
Printing and Binding (550)	\$1,624	\$2,291	\$3,101	\$0	-100%	-100%
Overhead and Operational Total	\$15,309,771	\$16,073,722	\$16,966,647	\$18,022,157	4%	6%
Nonoperational						
Redemption of Principal (831)	\$9,713,695	\$8,282,757	\$8,740,679	\$8,673,805	-3%	-1%
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,115,350	\$3,648,300	\$1,371,485	\$1,433,201	-18%	4%
Equipment (730)	\$1,019,397	\$805,343	\$948,937	\$766,309	-7%	-19%
Computer Hardware (741)	\$674,929	\$651,014	\$980,577	\$610,600	-2%	-38%
Purchased Property Services; Construction Services (450)	\$747,655	\$890,186	\$620,785	\$365,520	-16%	-41%
Certified Salaries (110)	\$346,831	\$327,361	\$319,349	\$322,637	-2%	1%
Interest on Bonds or Notes (832)	\$0	\$0	\$113,856	\$186,617	N/A	64%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$119,858	\$71,880	\$397,949	\$147,170	5%	-63%
Connectivity (744)	\$73,561	\$118,327	\$71,352	\$78,412	2%	10%
Other Purchased Professional and Technical Services (319)	\$31,397	\$2,711	\$0	\$62,750	19%	N/A
Other Technology Hardware (746)	\$158,961	\$90,570	\$119,699	\$57,992	-22%	-52%
Technology Related Professional Development (748)	\$23,926	\$58,496	\$49,039	\$54,922	23%	12%
Wireless Equipment (743)	\$75,655	\$32,328	\$6,455	\$51,331	-9%	> 500%
Noncertified Salaries (120)	\$3,954	\$2,809	\$0	\$43,738	82%	N/A
Distance Learning Equipment (742)	\$7,039	\$35,182	\$45,320	\$24,564	37%	-46%
Purchased Property Services; Rentals (440)	\$21,350	\$20,750	\$23,408	\$23,366	2%	0%
Social Security-Certified Employee Retirement (212)	\$17,170	\$15,836	\$15,169	\$15,555	-2%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$10,240	\$10,816	\$13,975	\$11,582	3%	-17%
Social Security-Noncertified Employee Retirement (211)	\$8,279	\$8,518	\$8,350	\$11,523	9%	38%
Group Health Insurance (222)	\$1,353	\$466	\$0	\$10,591	67%	N/A
Telecommunications Equipment (745)	\$242,497	\$62,649	\$9,207	\$8,152	-57%	-11%

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Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$6,700	N/A	N/A
Operational Supplies (611)	\$185,775	\$3,034	\$0	\$4,147	-61%	N/A
Public Employees Retirement Fund (214)	\$909	\$1,007	\$1,066	\$940	1%	-12%
Group Life Insurance (221)	\$4	\$1	\$0	\$52	86%	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$0	\$31	N/A	N/A
Travel (580)	\$0	\$138	\$0	\$0	N/A	N/A
Purchased Professional and Technical Pupil Services (313)	\$0	\$4,372	\$0	\$0	N/A	N/A
Unemployment compensation (230)	\$332	\$407	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$15,000	\$7,500	\$22,500	\$0	-100%	-100%
Other purchased property services (490 to 499)	\$0	\$34,877	\$510	\$0	N/A	-100%
Seldom or Non-Recurring Purchases (873)	\$39,200	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$16,654,315	\$15,187,634	\$13,879,666	\$12,972,208	-6%	-7%
Grand Total	\$73,164,181	\$74,667,700	\$75,248,862	\$77,313,590	1%	3%